

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Civil No. 6:08-cv-03760-GRA
)	
JOHN HOWARD ALEXANDER, a/k/a)	
HOWARD IRA SMALL, INDIVIDUALLY)	
and AS TRUSTEE OF THE ALEXANDER)	
FAMILY TRUST)	
)	
Defendant.)	

UNITED STATES' MOTION FOR SUMMARY JUDGMENT

Pursuant to Fed. R. Civ. P. 56, the United States moves for summary judgment against the defendant John Howard Alexander. Specifically, the United States moves the Court to grant summary judgment in its favor:

- 1) To reduce to judgment the United States' assessments against the defendant, John Howard Alexander for civil penalties under 26 U.S.C. § 6700;
- 2) To reduce to judgment the United States' assessments against the defendant, John Howard Alexander his unpaid income taxes;
- 3) To determine that pursuant to South Carolina and federal law, Alexander has a property interest in the subject real property;
- 4) To determine that the Alexander Family Trust's nominal ownership of that real property should be disregarded because it is Alexander's nominee, and;
- 5) To order foreclosing the federal tax liens encumbering Alexander's property interests.

In support of its motion, the United States attaches and incorporates by reference a memorandum of law, the declaration of Phyllis Bingham with exhibits, and the declaration of James Strong with exhibits.

Dated: September 25, 2009.

Respectfully submitted,

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United States Attorney



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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that the foregoing **UNITED STATES' MOTION FOR SUMMARY JUDGMENT** was filed with the Clerk of the Court electronically today, **September 25, 2009**, such that a service copy was sent by way of the electronic filing system to the plaintiff and all counsel who have arranged for electronic service of filings.



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